

**WEST DUNBARTONSHIRE COUNCIL****Report by Chief Officer - Resources****Audit Committee: 10 March 2021**

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**Subject: Audit Scotland Annual Audit Plan 2020/21****1. Purpose**

- 1.1** The purpose of this report is to present Audit Scotland's Annual Audit Plan for the audit of financial year 2020/21 to Committee for information.

**2. Recommendations**

- 2.1** Members are asked to note Audit Scotland's audit plan for their audit of West Dunbartonshire Council for financial year 2020/21.

**3. Background**

- 3.1** Audit Scotland have produced their Annual Audit Plan which provides an overview of the audit approach to be adopted and describes the outputs the Council can expect to receive. The plan is appended to this report for noting.

**4. Main Issues**

- 4.1** The key audit risks, which require specific audit testing, are detailed in Exhibit 1 of the appended plan.
- 4.2** Audit outputs are detailed within Exhibit 2 and the financial statement timetable is shown at Exhibit 5.
- 4.3** Details of the audit of trusts registered as Scottish charities are provided at paragraphs 13 and 14, including risks detailed at Exhibit 3.
- 4.4** The fee for the local audit is £276,780 (2019/20: £269,590), including the audit of the charitable trust funds. The audit fee of £2,100 for the audit of trust funds is unchanged from 2019/20 - the Council will cover these costs.
- 4.5** As stated at paragraph 32, to support their audit opinion on the financial statements, Audit Scotland will place reliance on planned internal audit reviews in relation to:
- Procurement – Up to £50k spend
  - Pupil Equity Funding
  - IHMS Inventory Management

**4.6** Audit Scotland's approach to Value for Money/Best Value is detailed in paragraphs 37 to 41.

## **5. Personnel Implications**

**5.1** There are no people implications.

## **6. Financial and Procurement Implications**

**6.1** The total fee quoted at paragraph 15 of £276,780 compares to £269,590 for 2019/20.

**6.2** There are no procurement implications.

## **7. Risk Analysis**

**7.1** Audit Scotland's assessment of the risks facing the Council is detailed in their plan. An additional internal risk assessment was not required.

## **8. Equalities Impact Assessment (EIA)**

**8.1** There are no issues.

## **9. Consultation**

**9.1** This report has been subject to consultation with appropriate Chief Officers.

## **10. Strategic Assessment**

**10.1** This report relates to all five of the Council's Strategic Priorities.

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**Stephen West**  
**Chief Officer - Resources**  
**Date: 10 March 2021**

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**Appendix 1:** Audit Scotland Annual Audit Plan 2020/21

**Background Papers:** None

**Wards Affected:** All wards